

LAND INVESTMENT WORKSHEET**DS3 CROSS CONNECTION COSTS, PARTITIONED**

	A	B	C	D	
Account Number	211100	CABLE&	CROSS CON.	TERMINATION	
Account Description	LAND	SUPPORT	EQUIPMENT	EQUIPMENT	
Cost Factors					
1 Net Plant	1.0000				Accounted for in RIT
2 FCC RIT	0.1614				1992 Company Study
3 St/Fed Tax as a % of RIT	28.35%				1992 Company Study
4 Cost of Money	0.1156				Ln 1 * Ln 2 * (1 - Ln 3)
5 State & Fed Taxes	0.0458				Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000				1992 Company Study
7 Repair and Maintenance	0.0000				1992 Company Study
8 Administration	0.0659				1992 Company Study
9 Overhead	0.0287				1992 Company Study
10 Gross Book Investment	\$30.43	\$7.58	\$0.00	\$22.85	1993 Invest Study
Annual Cost					
11 Cost of Money	\$3.52	\$0.88	\$0.00	\$2.64	Ln 4 * Ln 10
12 State & Fed Taxes	\$1.39	\$0.35	\$0.00	\$1.05	Ln 5 * Ln 10
13 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
14 Repair and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	Ln 7 * Ln 10
15 Administration	\$2.01	\$0.50	\$0.00	\$1.51	Ln 8 * Ln 10
16 Subtotal of Expenses	\$6.92	\$1.72	\$0.00	\$5.19	Sum (Ln 11...Ln 15)
17 Overhead	\$0.87	\$0.22	\$0.00	\$0.66	Ln 9 * Ln 10
18 Total Annual Costs	\$7.79	\$1.94	\$0.00	\$5.85	Ln 16 + Ln 17

DS3 INVESTMENT WORKSHEET

PARTITION: DIGITAL CIRCUIT INVESTMENT, Acct 223210

	A INSTALLED INV PER DS3	B UTILIZATION	C WTG	D TOTAL DS1 INV (A/B*C)	E FUNCTION TOTALS
1 Investment By Function					
2 Cable and Support:					
3 Cable	\$417	0.50	1	\$833	\$833
4					
5					
6 Cross Connect Equipment:	\$0	1.00	0.00	\$0	\$0
7					
8 Termination Equipment:					
9 Digital Interface Point	\$387	0.33	1.00	\$1,173	
10 DSX Jack	\$616	0.46	1.00	\$1,339	
11					
12				\$2,512	\$2,512
13					
14				DS3 Account Total	\$3,345

ENTRANCE FACILITY SPACE FUNCTION
Recurring

RATE ELEMENT NAME: Cable Space per Cable per Central Office
(Back Up for Pages B.15 - B.66)

CENTRAL OFFICE: WNCK11 1755 Locust St., Walnut Creek			
<u>Ladder Racking (Investment Account 223210)</u>			<u>SOURCE</u>
1 Ladder Racking Material and Labor per CO Floor	\$2,885		Project Team
2 Number of Fiber Cables per Ladder Rack	8		Project Team
3 Gross Current Investment per Floor per Fiber Run	\$360.63		Ln 1 / Ln 2
4 CC/BC Ratio, Account 223210	1.253		1992 Company Study
5 Equivalent Embedded Invest., Acct. 223210, per Floor	\$287.81		Ln 3 / Ln 4
6 Number of Floors	1		Project Team
7 Current Investment	\$360.63		Ln 3 * Ln 6
8 Equivalent Embedded Investment	\$287.81		Ln 5 * Ln 6
<u>Vault Racking (Investment Account 244100)</u>			
9 Cable Racking Material and Labor per Vault Foot	\$20.88		Project Team
10 Number of Fiber Cables per Wall	25		Project Team
11 Gross Current Investment per Vault Foot	\$0.84		Ln 9 / Ln 10
12 CC/BC Ratio, Account 244100	2.038		1992 Company Study
13 Equivalent Embedded Investment per Vault Foot	\$0.41		Ln 11 / Ln 12
14 Number of Feet	80		Project Team
15 Current Investment	\$66.82		Ln 11 * Ln 14
16 Equivalent Embedded Investment	\$32.79		Ln 13 * Ln 14
<u>SQUARE FEET OF BUILDING SPACE PER FLOOR PER VERTICAL FIBER RUN</u>			
17 Square Footage per 2' x 3' Ladder Rack Floor Plate	6		Project Team
18 Number of Fiber Cables per Ladder Rack	8		Project Team
19 Square Footage per Floor per Fiber Run	0.75		Ln 17 / Ln 18
20 Total Square Footage, Vertical Fiber Run	0.75		Ln 6 * Ln 19
<u>SQ FEET OF BUILDING SPACE PER FOOT OF FIBER RUN WITHIN VAULT</u>			
	<u>Feet</u>	<u>Square Feet</u>	
21 Vault Clearance from Wall Required / Foot	2.5		Project Team
22 Square Feet of Vault Floor Space Required per Foot	2.5		Ln 21 x 1 ft
23 Number of Fiber Cables per Wall	25		Project Team
24 Square Footage per foot of Fiber Run in Vault	0.10		Ln 22 / Ln 23
25 Total Square Footage, Vault	8		Ln 14 * Ln 24
<u>Land (Investment Account 211100) and Building (Investment Account 212100)</u>			
	<u>Land</u>	<u>Building</u>	
26 Current Inv / Sq Ft, Avg of 51 Offices	\$21.88	\$300	App R, Pg 1, Ln 54
27 Embedded Inv / Sq Ft, Avg of 51 Offices	\$4.50	\$85.47	App R, Pg 1, Ln 54
28 Total Square Footage	8.75	8.75	Ln 20 + Ln 25
29 Total Current Investment	\$191.42	\$2,625.00	Ln 26 * Ln 28
30 Total Embedded Investment	\$39.34	\$747.85	Ln 27 * Ln 28

NOTE: Totals may not add due to rounding.

APPENDIX C

Cost Workpapers

Common Construction Function

Common Construction Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #1 ANHM01 PARTITIONED	Rate Element Name #2 BKFD12 PARTITIONED	Rate Element Name #3 BRBN11 PARTITIONED	Rate Element Name #4 CMTN01 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$34.36	\$31.36	\$20.22	\$64.89
22 ADMIN and OTHER EXPENSE: List Expense	\$151.87	\$140.51	\$77.60	\$262.94
23 Sales - Account 6612	\$14.11	\$13.06	\$7.21	\$24.44
24 Product Advertising - Account 6613	\$0.10	\$0.09	\$0.05	\$0.18
25 Product Management - Account 6611	\$7.50	\$6.94	\$3.83	\$12.99
26 Customer Service - Account 6623	\$19.06	\$17.63	\$9.74	\$32.99
27 Operator Service - Account 6621	\$1.52	\$1.40	\$0.78	\$2.63
28 Number Service - Account 6622	\$8.40	\$7.77	\$4.29	\$14.55
29 Accounting - Account 6721	\$2.26	\$2.09	\$1.15	\$3.91
30 Human Resources - Account 6723	\$5.27	\$4.88	\$2.69	\$9.12
31 Motor Vehicle Exp - Account 6112	\$0.07	\$0.07	\$0.04	\$0.12
32 Land and Building Exp - Account 6121*	\$10.95	\$10.13	\$5.60	\$18.97
33 Gen Purpose Computer Exp - Account 6124	\$2.58	\$2.39	\$1.32	\$4.48
34 Network Administration - Account 6532	\$5.62	\$5.20	\$2.87	\$9.73
35 Testing - Account 6533	\$1.50	\$1.38	\$0.76	\$2.59
36 Plant Operations Admin - Acct 6534	\$10.93	\$10.11	\$5.58	\$18.92
37 Engineering - Account 6535	\$25.49	\$23.58	\$13.03	\$44.13
38 External Relations - Account 6722	\$1.67	\$1.55	\$0.85	\$2.89
39 Information Management - Account 6724	\$15.65	\$14.48	\$8.00	\$27.10
40 Procurement - Account 6726	\$2.30	\$2.13	\$1.17	\$3.98
41 Other Gen Admin - Account 6728.5	\$1.03	\$0.95	\$0.52	\$1.77
42 Analog Electronic Transfers - Account 6211.8	(\$2.32)	(\$2.14)	(\$1.18)	(\$4.01)
43 Digital Electronic Transfers - Account 6212.8	(\$0.52)	(\$0.48)	(\$0.26)	(\$0.89)
44 Electromechanical Transfers - Account 6215	(\$0.07)	(\$0.07)	(\$0.04)	(\$0.13)
45 Circuit Equipment Transfers - Account 6232.8	(\$1.66)	(\$1.54)	(\$0.85)	(\$2.88)
46 Underground Cable Transfers - Account 6422	(\$0.01)	(\$0.01)	(\$0.00)	(\$0.01)
47 Property Taxes - Account 7240	\$17.84	\$16.51	\$9.12	\$30.89
48 Other Operating Taxes - Account 7240*	\$1.29	\$1.19	\$0.66	\$2.23
49 Amount Charged Constr. - Account 7340*	(\$3.86)	(\$3.57)	(\$1.97)	(\$6.69)
50 Official Company Services*	\$5.16	\$4.78	\$2.64	\$8.94
51 ANNUAL COST PER UNIT	\$186.23	\$171.87	\$97.82	\$327.83
52 MONTHLY COST PER UNIT	\$15.52	\$14.32	\$8.15	\$27.32
53 MONTHLY RATE PER UNIT	\$21.03	\$19.42	\$10.97	\$36.86
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	7.34	7.43	6.51	6.82
56 RATIO: Rate / Unit Cost	1.36	1.36	1.35	1.35

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts.
See narrative for explanation.

Common Construction Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #5 CNCR01 PARTITIONED	Rate Element Name #6 CNP01 PARTITIONED	Rate Element Name #7 ELSG12 PARTITIONED	Rate Element Name #8 ELTR11 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$23.77	\$63.41	\$43.05	\$27.63
22 ADMIN and OTHER EXPENSE: List Expense	\$101.53	\$243.18	\$186.07	\$127.31
23 Sales - Account 6612	\$9.44	\$22.60	\$17.29	\$11.83
24 Product Advertising - Account 6613	\$0.07	\$0.16	\$0.12	\$0.09
25 Product Management - Account 6611	\$5.01	\$12.01	\$9.19	\$6.29
26 Customer Service - Account 6623	\$12.74	\$30.51	\$23.35	\$15.97
27 Operator Service - Account 6621	\$1.01	\$2.43	\$1.86	\$1.27
28 Number Service - Account 6622	\$5.62	\$13.45	\$10.29	\$7.04
29 Accounting - Account 6721	\$1.51	\$3.62	\$2.77	\$1.89
30 Human Resources - Account 6723	\$3.52	\$8.44	\$6.46	\$4.42
31 Motor Vehicle Exp - Account 6112	\$0.05	\$0.11	\$0.09	\$0.06
32 Land and Building Exp - Account 6121*	\$7.32	\$17.54	\$13.42	\$9.18
33 Gen Purpose Computer Exp - Account 6124	\$1.73	\$4.14	\$3.17	\$2.17
34 Network Administration - Account 6532	\$3.76	\$9.00	\$6.89	\$4.71
35 Testing - Account 6533	\$1.00	\$2.40	\$1.83	\$1.25
36 Plant Operations Admin - Acct 6534	\$7.30	\$17.49	\$13.39	\$9.16
37 Engineering - Account 6535	\$17.04	\$40.82	\$31.23	\$21.37
38 External Relations - Account 6722	\$1.12	\$2.68	\$2.05	\$1.40
39 Information Management - Account 6724	\$10.47	\$25.07	\$19.18	\$13.12
40 Procurement - Account 6726	\$1.54	\$3.68	\$2.82	\$1.93
41 Other Gen Admin - Account 6728.5	\$0.69	\$1.64	\$1.26	\$0.86
42 Analog Electronic Transfers - Account 6211.8	(\$1.55)	(\$3.71)	(\$2.84)	(\$1.94)
43 Digital Electronic Transfers - Account 6212.8	(\$0.35)	(\$0.83)	(\$0.63)	(\$0.43)
44 Electromechanical Transfers - Account 6215	(\$0.05)	(\$0.12)	(\$0.09)	(\$0.06)
45 Circuit Equipment Transfers - Account 6232.8	(\$1.11)	(\$2.66)	(\$2.04)	(\$1.39)
46 Underground Cable Transfers - Account 6422	(\$0.00)	(\$0.01)	(\$0.01)	(\$0.01)
47 Property Taxes - Account 7240	\$11.93	\$28.57	\$21.86	\$14.96
48 Other Operating Taxes - Account 7240*	\$0.86	\$2.07	\$1.58	\$1.08
49 Amount Charged Constr. - Account 7340*	(\$2.58)	(\$6.19)	(\$4.73)	(\$3.24)
50 Official Company Services*	\$3.45	\$8.27	\$6.33	\$4.33
51 ANNUAL COST PER UNIT	\$125.30	\$306.59	\$229.12	\$154.94
52 MONTHLY COST PER UNIT	\$10.44	\$25.55	\$19.09	\$12.91
53 MONTHLY RATE PER UNIT	\$14.13	\$34.37	\$25.85	\$17.53
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	7.13	6.50	7.21	7.61
56 RATIO: Rate / Unit Cost	1.35	1.35	1.35	1.36

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

Common Construction Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #9 FROK11 PARTITIONED	Rate Element Name #10 FRSN01 PARTITIONED	Rate Element Name #11 GLDL11 PARTITIONED	Rate Element Name #12 GRDN01 PARTITIONED
1	INVESTMENT NOT APPLICABLE			
2	Contributed Capital is used to identify			
3	Maintenance and Administration			
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13	(State & Federal Income Taxes)	N/A	N/A	N/A
14	DEPRECIATION EXPENSE	N/A	N/A	N/A
15	COST OF MONEY (\$ Amount)	N/A	N/A	N/A
16	COST OF MONEY (Percentage)	N/A	N/A	N/A
17	FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00
18	STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$42.27	\$15.56	\$38.44
22	ADMIN and OTHER EXPENSE: List Expense	\$194.79	\$66.63	\$173.16
23	Sales - Account 6612	\$18.10	\$6.19	\$16.09
24	Product Advertising - Account 6613	\$0.13	\$0.04	\$0.12
25	Product Management - Account 6611	\$9.62	\$3.29	\$8.55
26	Customer Service - Account 6623	\$24.44	\$8.36	\$21.73
27	Operator Service - Account 6621	\$1.95	\$0.67	\$1.73
28	Number Service - Account 6622	\$10.78	\$3.69	\$9.58
29	Accounting - Account 6721	\$2.90	\$0.99	\$2.57
30	Human Resources - Account 6723	\$6.76	\$2.31	\$6.01
31	Motor Vehicle Exp - Account 6112	\$0.09	\$0.03	\$0.08
32	Land and Building Exp - Account 6121*	\$14.05	\$4.81	\$12.49
33	Gen Purpose Computer Exp - Account 6124	\$3.32	\$1.13	\$2.95
34	Network Administration - Account 6532	\$7.21	\$2.47	\$6.41
35	Testing - Account 6533	\$1.92	\$0.66	\$1.71
36	Plant Operations Admin - Acct 6534	\$14.01	\$4.79	\$12.46
37	Engineering - Account 6535	\$32.70	\$11.18	\$29.06
38	External Relations - Account 6722	\$2.14	\$0.73	\$1.91
39	Information Management - Account 6724	\$20.08	\$6.87	\$17.85
40	Procurement - Account 6726	\$2.95	\$1.01	\$2.62
41	Other Gen Admin - Account 6728.5	\$1.31	\$0.45	\$1.17
42	Analog Electronic Transfers - Account 6211.8	(\$2.97)	(\$1.02)	(\$2.64)
43	Digital Electronic Transfers - Account 6212.8	(\$0.66)	(\$0.23)	(\$0.59)
44	Electromechanical Transfers - Account 6215	(\$0.10)	(\$0.03)	(\$0.08)
45	Circuit Equipment Transfers - Account 6232.8	(\$2.13)	(\$0.73)	(\$1.89)
46	Underground Cable Transfers - Account 6422	(\$0.01)	(\$0.00)	(\$0.01)
47	Property Taxes - Account 7240	\$22.88	\$7.83	\$20.34
48	Other Operating Taxes - Account 7240*	\$1.66	\$0.57	\$1.47
49	Amount Charged Constr. - Account 7340*	(\$4.96)	(\$1.70)	(\$4.41)
50	Official Company Services*	\$6.62	\$2.27	\$5.89
51	ANNUAL COST PER UNIT	\$237.06	\$82.19	\$211.60
52	MONTHLY COST PER UNIT	\$19.76	\$6.85	\$17.63
53	MONTHLY RATE PER UNIT	\$26.82	\$9.27	\$23.92
54	UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet
55	RATIO: Rate / Direct Cost	7.61	7.15	7.47
56	RATIO: Rate / Unit Cost	1.36	1.35	1.36

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts.
See narrative for explanation.

Common Construction Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #13 HYWR11 PARTITIONED	Rate Element Name #14 IRVN11 PARTITIONED	Rate Element Name #15 LSAN01-03 PARTITIONED	Rate Element Name #16 LSAN07 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$25.58	\$16.86	\$42.61	\$32.00
22 ADMIN and OTHER EXPENSE: List Expense	\$109.89	\$66.13	\$168.92	\$147.49
23 Sales - Account 6612	\$10.21	\$6.15	\$15.70	\$13.71
24 Product Advertising - Account 6613	\$0.07	\$0.04	\$0.11	\$0.10
25 Product Management - Account 6611	\$5.43	\$3.27	\$8.34	\$7.28
26 Customer Service - Account 6623	\$13.79	\$8.30	\$21.20	\$18.51
27 Operator Service - Account 6621	\$1.10	\$0.66	\$1.69	\$1.47
28 Number Service - Account 6622	\$6.08	\$3.66	\$9.34	\$8.16
29 Accounting - Account 6721	\$1.63	\$0.98	\$2.51	\$2.19
30 Human Resources - Account 6723	\$3.81	\$2.29	\$5.86	\$5.12
31 Motor Vehicle Exp - Account 6112	\$0.05	\$0.03	\$0.08	\$0.07
32 Land and Building Exp - Account 6121*	\$7.93	\$4.77	\$12.18	\$10.64
33 Gen Purpose Computer Exp - Account 6124	\$1.87	\$1.13	\$2.88	\$2.51
34 Network Administration - Account 6532	\$4.07	\$2.45	\$6.25	\$5.46
35 Testing - Account 6533	\$1.08	\$0.65	\$1.66	\$1.45
36 Plant Operations Admin - Acct 6534	\$7.91	\$4.76	\$12.15	\$10.61
37 Engineering - Account 6535	\$18.45	\$11.10	\$28.35	\$24.76
38 External Relations - Account 6722	\$1.21	\$0.73	\$1.86	\$1.62
39 Information Management - Account 6724	\$11.33	\$6.82	\$17.41	\$15.20
40 Procurement - Account 6726	\$1.66	\$1.00	\$2.56	\$2.23
41 Other Gen Admin - Account 6728.5	\$0.74	\$0.45	\$1.14	\$1.00
42 Analog Electronic Transfers - Account 6211.8	(\$1.68)	(\$1.01)	(\$2.58)	(\$2.25)
43 Digital Electronic Transfers - Account 6212.8	(\$0.37)	(\$0.22)	(\$0.57)	(\$0.50)
44 Electromechanical Transfers - Account 6215	(\$0.05)	(\$0.03)	(\$0.08)	(\$0.07)
45 Circuit Equipment Transfers - Account 6232.8	(\$1.20)	(\$0.72)	(\$1.85)	(\$1.61)
46 Underground Cable Transfers - Account 6422	(\$0.00)	(\$0.00)	(\$0.01)	(\$0.01)
47 Property Taxes - Account 7240	\$12.91	\$7.77	\$19.84	\$17.33
48 Other Operating Taxes - Account 7240*	\$0.93	\$0.56	\$1.44	\$1.25
49 Amount Charged Constr. - Account 7340*	(\$2.80)	(\$1.68)	(\$4.30)	(\$3.75)
50 Official Company Services*	\$3.74	\$2.25	\$5.74	\$5.01
51 ANNUAL COST PER UNIT	\$135.47	\$82.99	\$211.53	\$179.49
52 MONTHLY COST PER UNIT	\$11.29	\$6.92	\$17.63	\$14.96
53 MONTHLY RATE PER UNIT	\$15.28	\$9.32	\$23.76	\$20.31
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	7.17	6.63	6.69	7.62
56 RATIO: Rate / Unit Cost	1.35	1.35	1.35	1.36

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

Common Construction Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #17 MTVW11 PARTITIONED	Rate Element Name #18 OKLD03 PARTITIONED	Rate Element Name #19 ORNG14 PARTITIONED	Rate Element Name #20 PLAL02 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$54.05	\$23.29	\$9.02	\$21.00
22 ADMIN and OTHER EXPENSE: List Expense	\$202.51	\$89.92	\$38.63	\$91.70
23 Sales - Account 6612	\$18.82	\$8.36	\$3.59	\$8.52
24 Product Advertising - Account 6613	\$0.14	\$0.06	\$0.03	\$0.06
25 Product Management - Account 6611	\$10.00	\$4.44	\$1.91	\$4.53
26 Customer Service - Account 6623	\$25.41	\$11.28	\$4.85	\$11.51
27 Operator Service - Account 6621	\$2.02	\$0.90	\$0.39	\$0.92
28 Number Service - Account 6622	\$11.20	\$4.97	\$2.14	\$5.07
29 Accounting - Account 6721	\$3.01	\$1.34	\$0.57	\$1.36
30 Human Resources - Account 6723	\$7.03	\$3.12	\$1.34	\$3.18
31 Motor Vehicle Exp - Account 6112	\$0.10	\$0.04	\$0.02	\$0.04
32 Land and Building Exp - Account 6121*	\$14.61	\$6.49	\$2.79	\$6.61
33 Gen Purpose Computer Exp - Account 6124	\$3.45	\$1.53	\$0.66	\$1.56
34 Network Administration - Account 6532	\$7.49	\$3.33	\$1.43	\$3.39
35 Testing - Account 6533	\$1.99	\$0.89	\$0.38	\$0.90
36 Plant Operations Admin - Acct 6534	\$14.57	\$6.47	\$2.78	\$6.60
37 Engineering - Account 6535	\$33.99	\$15.09	\$6.48	\$15.39
38 External Relations - Account 6722	\$2.23	\$0.99	\$0.43	\$1.01
39 Information Management - Account 6724	\$20.87	\$9.27	\$3.98	\$9.45
40 Procurement - Account 6726	\$3.07	\$1.36	\$0.58	\$1.39
41 Other Gen Admin - Account 6728.5	\$1.37	\$0.61	\$0.26	\$0.62
42 Analog Electronic Transfers - Account 6211.8	(\$3.09)	(\$1.37)	(\$0.59)	(\$1.40)
43 Digital Electronic Transfers - Account 6212.8	(\$0.69)	(\$0.31)	(\$0.13)	(\$0.31)
44 Electromechanical Transfers - Account 6215	(\$0.10)	(\$0.04)	(\$0.02)	(\$0.04)
45 Circuit Equipment Transfers - Account 6232.8	(\$2.22)	(\$0.98)	(\$0.42)	(\$1.00)
46 Underground Cable Transfers - Account 6422	(\$0.01)	(\$0.00)	(\$0.00)	(\$0.00)
47 Property Taxes - Account 7240	\$23.79	\$10.56	\$4.54	\$10.77
48 Other Operating Taxes - Account 7240*	\$1.72	\$0.76	\$0.33	\$0.78
49 Amount Charged Constr. - Account 7340*	(\$5.15)	(\$2.29)	(\$0.98)	(\$2.33)
50 Official Company Services*	\$6.89	\$3.06	\$1.31	\$3.12
51 ANNUAL COST PER UNIT	\$256.56	\$113.21	\$47.65	\$112.70
52 MONTHLY COST PER UNIT	\$21.38	\$9.43	\$3.97	\$9.39
53 MONTHLY RATE PER UNIT	\$28.73	\$12.70	\$5.37	\$12.72
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	6.38	6.54	7.14	7.27
56 RATIO: Rate / Unit Cost	1.34	1.35	1.35	1.35

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts.
See narrative for explanation.

Common Construction Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #21 PLAL12 PARTITIONED	Rate Element Name #22 PLTN13 PARTITIONED	Rate Element Name #23 PSDN11 PARTITIONED	Rate Element Name #24 RILT11 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$20.59	\$32.63	\$32.67	\$32.25
22 ADMIN and OTHER EXPENSE: List Expense	\$86.88	\$145.29	\$142.53	\$135.20
23 Sales - Account 6612	\$8.07	\$13.50	\$13.25	\$12.56
24 Product Advertising - Account 6613	\$0.06	\$0.10	\$0.10	\$0.09
25 Product Management - Account 6611	\$4.29	\$7.18	\$7.04	\$6.68
26 Customer Service - Account 6623	\$10.90	\$18.23	\$17.88	\$16.96
27 Operator Service - Account 6621	\$0.87	\$1.45	\$1.42	\$1.35
28 Number Service - Account 6622	\$4.81	\$8.04	\$7.88	\$7.48
29 Accounting - Account 6721	\$1.29	\$2.16	\$2.12	\$2.01
30 Human Resources - Account 6723	\$3.01	\$5.04	\$4.95	\$4.69
31 Motor Vehicle Exp - Account 6112	\$0.04	\$0.07	\$0.07	\$0.06
32 Land and Building Exp - Account 6121*	\$6.27	\$10.48	\$10.28	\$9.75
33 Gen Purpose Computer Exp - Account 6124	\$1.48	\$2.47	\$2.43	\$2.30
34 Network Administration - Account 6532	\$3.22	\$5.38	\$5.28	\$5.00
35 Testing - Account 6533	\$0.86	\$1.43	\$1.40	\$1.33
36 Plant Operations Admin - Acct 6534	\$6.25	\$10.45	\$10.25	\$9.73
37 Engineering - Account 6535	\$14.58	\$24.39	\$23.92	\$22.69
38 External Relations - Account 6722	\$0.96	\$1.60	\$1.57	\$1.49
39 Information Management - Account 6724	\$8.96	\$14.98	\$14.69	\$13.94
40 Procurement - Account 6726	\$1.32	\$2.20	\$2.16	\$2.05
41 Other Gen Admin - Account 6728.5	\$0.59	\$0.98	\$0.96	\$0.91
42 Analog Electronic Transfers - Account 6211.8	(\$1.32)	(\$2.22)	(\$2.17)	(\$2.06)
43 Digital Electronic Transfers - Account 6212.8	(\$0.30)	(\$0.49)	(\$0.48)	(\$0.46)
44 Electromechanical Transfers - Account 6215	(\$0.04)	(\$0.07)	(\$0.07)	(\$0.07)
45 Circuit Equipment Transfers - Account 6232.8	(\$0.95)	(\$1.59)	(\$1.56)	(\$1.48)
46 Underground Cable Transfers - Account 6422	(\$0.00)	(\$0.01)	(\$0.01)	(\$0.01)
47 Property Taxes - Account 7240	\$10.21	\$17.07	\$16.74	\$15.88
48 Other Operating Taxes - Account 7240*	\$0.74	\$1.23	\$1.21	\$1.15
49 Amount Charged Constr. - Account 7340*	(\$2.21)	(\$3.70)	(\$3.63)	(\$3.44)
50 Official Company Services*	\$2.95	\$4.94	\$4.85	\$4.60
51 ANNUAL COST PER UNIT	\$107.47	\$177.92	\$175.20	\$167.45
52 MONTHLY COST PER UNIT	\$8.96	\$14.83	\$14.60	\$13.95
53 MONTHLY RATE PER UNIT	\$12.11	\$20.10	\$19.77	\$18.86
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	7.06	7.39	7.26	7.02
56 RATIO: Rate / Unit Cost	1.35	1.36	1.35	1.35

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts.
See narrative for explanation.

Common Construction Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #25 SCRM01 PARTITIONED	Rate Element Name #26 SCRM02 PARTITIONED	Rate Element Name #27 SCRM03 PARTITIONED	Rate Element Name #28 SCRM11 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$78.94	\$37.34	\$31.03	\$31.19
22 ADMIN and OTHER EXPENSE: List Expense	\$363.90	\$161.26	\$136.83	\$132.19
23 Sales - Account 6612	\$33.82	\$14.99	\$12.72	\$12.28
24 Product Advertising - Account 6613	\$0.24	\$0.11	\$0.09	\$0.09
25 Product Management - Account 6611	\$17.97	\$7.96	\$6.76	\$6.53
26 Customer Service - Account 6623	\$45.66	\$20.23	\$17.17	\$16.59
27 Operator Service - Account 6621	\$3.64	\$1.61	\$1.37	\$1.32
28 Number Service - Account 6622	\$20.13	\$8.92	\$7.57	\$7.31
29 Accounting - Account 6721	\$5.41	\$2.40	\$2.03	\$1.97
30 Human Resources - Account 6723	\$12.63	\$5.60	\$4.75	\$4.59
31 Motor Vehicle Exp - Account 6112	\$0.17	\$0.08	\$0.06	\$0.06
32 Land and Building Exp - Account 6121*	\$26.25	\$11.63	\$9.87	\$9.53
33 Gen Purpose Computer Exp - Account 6124	\$6.19	\$2.74	\$2.33	\$2.25
34 Network Administration - Account 6532	\$13.47	\$5.97	\$5.06	\$4.89
35 Testing - Account 6533	\$3.58	\$1.59	\$1.35	\$1.30
36 Plant Operations Admin - Acct 6534	\$26.18	\$11.60	\$9.84	\$9.51
37 Engineering - Account 6535	\$61.08	\$27.07	\$22.97	\$22.19
38 External Relations - Account 6722	\$4.01	\$1.78	\$1.51	\$1.46
39 Information Management - Account 6724	\$37.51	\$16.62	\$14.10	\$13.63
40 Procurement - Account 6726	\$5.51	\$2.44	\$2.07	\$2.00
41 Other Gen Admin - Account 6728.5	\$2.46	\$1.09	\$0.92	\$0.89
42 Analog Electronic Transfers - Account 6211.8	(\$5.55)	(\$2.46)	(\$2.09)	(\$2.02)
43 Digital Electronic Transfers - Account 6212.8	(\$1.24)	(\$0.55)	(\$0.47)	(\$0.45)
44 Electromechanical Transfers - Account 6215	(\$0.18)	(\$0.08)	(\$0.07)	(\$0.06)
45 Circuit Equipment Transfers - Account 6232.8	(\$3.98)	(\$1.76)	(\$1.50)	(\$1.45)
46 Underground Cable Transfers - Account 6422	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)
47 Property Taxes - Account 7240	\$42.75	\$18.94	\$16.07	\$15.53
48 Other Operating Taxes - Account 7240*	\$3.09	\$1.37	\$1.16	\$1.12
49 Amount Charged Constr. - Account 7340*	(\$9.26)	(\$4.10)	(\$3.48)	(\$3.36)
50 Official Company Services*	\$12.37	\$5.48	\$4.65	\$4.49
51 ANNUAL COST PER UNIT	\$442.84	\$198.60	\$167.86	\$163.38
52 MONTHLY COST PER UNIT	\$36.90	\$16.55	\$13.99	\$13.62
53 MONTHLY RATE PER UNIT	\$50.10	\$22.40	\$18.95	\$18.41
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	7.62	7.20	7.33	7.08
56 RATIO: Rate / Unit Cost	1.36	1.35	1.35	1.35

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts.
See narrative for explanation.

Common Construction Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #29 SHOK01-04 PARTITIONED	Rate Element Name #30 SLNS01 PARTITIONED	Rate Element Name #31 SNAN01 PARTITIONED	Rate Element Name #32 SNAN11 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$20.34	\$24.75	\$52.34	\$25.64
22 ADMIN and OTHER EXPENSE: List Expense	\$74.91	\$107.13	\$227.49	\$118.18
23 Sales - Account 6612	\$6.96	\$9.96	\$21.14	\$10.98
24 Product Advertising - Account 6613	\$0.05	\$0.07	\$0.15	\$0.08
25 Product Management - Account 6611	\$3.70	\$5.29	\$11.24	\$5.84
26 Customer Service - Account 6623	\$9.40	\$13.44	\$28.55	\$14.83
27 Operator Service - Account 6621	\$0.75	\$1.07	\$2.27	\$1.18
28 Number Service - Account 6622	\$4.14	\$5.93	\$12.58	\$6.54
29 Accounting - Account 6721	\$1.11	\$1.59	\$3.38	\$1.76
30 Human Resources - Account 6723	\$2.60	\$3.72	\$7.89	\$4.10
31 Motor Vehicle Exp - Account 6112	\$0.04	\$0.05	\$0.11	\$0.06
32 Land and Building Exp - Account 6121*	\$5.40	\$7.73	\$16.41	\$8.52
33 Gen Purpose Computer Exp - Account 6124	\$1.27	\$1.82	\$3.87	\$2.01
34 Network Administration - Account 6532	\$2.77	\$3.96	\$8.42	\$4.37
35 Testing - Account 6533	\$0.74	\$1.06	\$2.24	\$1.16
36 Plant Operations Admin - Acct 6534	\$5.39	\$7.71	\$16.37	\$8.50
37 Engineering - Account 6535	\$12.57	\$17.98	\$38.18	\$19.84
38 External Relations - Account 6722	\$0.82	\$1.18	\$2.50	\$1.30
39 Information Management - Account 6724	\$7.72	\$11.04	\$23.45	\$12.18
40 Procurement - Account 6726	\$1.13	\$1.62	\$3.44	\$1.79
41 Other Gen Admin - Account 6728.5	\$0.51	\$0.72	\$1.54	\$0.80
42 Analog Electronic Transfers - Account 6211.8	(\$1.14)	(\$1.63)	(\$3.47)	(\$1.80)
43 Digital Electronic Transfers - Account 6212.8	(\$0.25)	(\$0.36)	(\$0.77)	(\$0.40)
44 Electromechanical Transfers - Account 6215	(\$0.04)	(\$0.05)	(\$0.11)	(\$0.06)
45 Circuit Equipment Transfers - Account 6232.8	(\$0.82)	(\$1.17)	(\$2.49)	(\$1.29)
46 Underground Cable Transfers - Account 6422	(\$0.00)	(\$0.00)	(\$0.01)	(\$0.00)
47 Property Taxes - Account 7240	\$8.80	\$12.59	\$26.73	\$13.88
48 Other Operating Taxes - Account 7240*	\$0.64	\$0.91	\$1.93	\$1.00
49 Amount Charged Constr. - Account 7340*	(\$1.91)	(\$2.73)	(\$5.79)	(\$3.01)
50 Official Company Services*	\$2.55	\$3.64	\$7.73	\$4.02
51 ANNUAL COST PER UNIT	\$95.25	\$131.88	\$279.83	\$143.82
52 MONTHLY COST PER UNIT	\$7.94	\$10.99	\$23.32	\$11.99
53 MONTHLY RATE PER UNIT	\$10.66	\$14.88	\$31.57	\$16.27
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	6.29	7.21	7.24	7.61
56 RATIO: Rate / Unit Cost	1.34	1.35	1.35	1.36

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

Common Construction Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #33 SNDG01 PARTITIONED	Rate Element Name #34 SNDG02 PARTITIONED	Rate Element Name #35 SNDG03 PARTITIONED	Rate Element Name #36 SNDG15 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$31.76	\$43.78	\$29.22	\$38.70
22 ADMIN and OTHER EXPENSE: List Expense	\$138.04	\$187.28	\$128.48	\$160.61
23 Sales - Account 6612	\$12.83	\$17.40	\$11.94	\$14.93
24 Product Advertising - Account 6613	\$0.09	\$0.13	\$0.09	\$0.11
25 Product Management - Account 6611	\$6.82	\$9.25	\$6.35	\$7.93
26 Customer Service - Account 6623	\$17.32	\$23.50	\$16.12	\$20.15
27 Operator Service - Account 6621	\$1.38	\$1.87	\$1.28	\$1.60
28 Number Service - Account 6622	\$7.64	\$10.36	\$7.11	\$8.88
29 Accounting - Account 6721	\$2.05	\$2.78	\$1.91	\$2.39
30 Human Resources - Account 6723	\$4.79	\$6.50	\$4.46	\$5.57
31 Motor Vehicle Exp - Account 6112	\$0.06	\$0.09	\$0.06	\$0.08
32 Land and Building Exp - Account 6121*	\$9.96	\$13.51	\$9.27	\$11.58
33 Gen Purpose Computer Exp - Account 6124	\$2.35	\$3.19	\$2.19	\$2.73
34 Network Administration - Account 6532	\$5.11	\$6.93	\$4.76	\$5.94
35 Testing - Account 6533	\$1.36	\$1.84	\$1.27	\$1.58
36 Plant Operations Admin - Acct 6534	\$9.93	\$13.47	\$9.24	\$11.55
37 Engineering - Account 6535	\$23.17	\$31.43	\$21.57	\$26.96
38 External Relations - Account 6722	\$1.52	\$2.06	\$1.41	\$1.77
39 Information Management - Account 6724	\$14.23	\$19.30	\$13.24	\$16.56
40 Procurement - Account 6726	\$2.09	\$2.84	\$1.95	\$2.43
41 Other Gen Admin - Account 6728.5	\$0.93	\$1.26	\$0.87	\$1.08
42 Analog Electronic Transfers - Account 6211.8	(\$2.11)	(\$2.86)	(\$1.96)	(\$2.45)
43 Digital Electronic Transfers - Account 6212.8	(\$0.47)	(\$0.64)	(\$0.44)	(\$0.55)
44 Electromechanical Transfers - Account 6215	(\$0.07)	(\$0.09)	(\$0.06)	(\$0.08)
45 Circuit Equipment Transfers - Account 6232.8	(\$1.51)	(\$2.05)	(\$1.41)	(\$1.76)
46 Underground Cable Transfers - Account 6422	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)
47 Property Taxes - Account 7240	\$16.22	\$22.00	\$15.09	\$18.87
48 Other Operating Taxes - Account 7240*	\$1.17	\$1.59	\$1.09	\$1.37
49 Amount Charged Constr. - Account 7340*	(\$3.51)	(\$4.76)	(\$3.27)	(\$4.09)
50 Official Company Services*	\$4.69	\$6.37	\$4.37	\$5.46
51 ANNUAL COST PER UNIT	\$169.80	\$231.06	\$157.70	\$199.31
52 MONTHLY COST PER UNIT	\$14.15	\$19.26	\$13.14	\$16.61
53 MONTHLY RATE PER UNIT	\$19.16	\$26.05	\$17.80	\$22.44
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	7.24	7.14	7.31	6.96
56 RATIO: Rate / Unit Cost	1.35	1.35	1.35	1.35

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

Common Construction Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #37 SNDG16 PARTITIONED	Rate Element Name #38 SNFC01 PARTITIONED	Rate Element Name #39 SNFC04 PARTITIONED	Rate Element Name #40 SNFC21 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$29.93	\$30.06	\$36.75	\$26.44
22 ADMIN and OTHER EXPENSE: List Expense	\$128.87	\$133.47	\$162.13	\$116.76
23 Sales - Account 6612	\$11.98	\$12.40	\$15.07	\$10.85
24 Product Advertising - Account 6613	\$0.09	\$0.09	\$0.11	\$0.08
25 Product Management - Account 6611	\$6.36	\$6.59	\$8.01	\$5.77
26 Customer Service - Account 6623	\$16.17	\$16.75	\$20.34	\$14.65
27 Operator Service - Account 6621	\$1.29	\$1.33	\$1.62	\$1.17
28 Number Service - Account 6622	\$7.13	\$7.38	\$8.97	\$6.46
29 Accounting - Account 6721	\$1.92	\$1.98	\$2.41	\$1.74
30 Human Resources - Account 6723	\$4.47	\$4.63	\$5.63	\$4.05
31 Motor Vehicle Exp - Account 6112	\$0.06	\$0.06	\$0.08	\$0.05
32 Land and Building Exp - Account 6121*	\$9.30	\$9.63	\$11.69	\$8.42
33 Gen Purpose Computer Exp - Account 6124	\$2.19	\$2.27	\$2.76	\$1.99
34 Network Administration - Account 6532	\$4.77	\$4.94	\$6.00	\$4.32
35 Testing - Account 6533	\$1.27	\$1.31	\$1.60	\$1.15
36 Plant Operations Admin - Acct 6534	\$9.27	\$9.60	\$11.66	\$8.40
37 Engineering - Account 6535	\$21.63	\$22.40	\$27.21	\$19.60
38 External Relations - Account 6722	\$1.42	\$1.47	\$1.79	\$1.29
39 Information Management - Account 6724	\$13.28	\$13.76	\$16.71	\$12.04
40 Procurement - Account 6726	\$1.95	\$2.02	\$2.45	\$1.77
41 Other Gen Admin - Account 6728.5	\$0.87	\$0.90	\$1.09	\$0.79
42 Analog Electronic Transfers - Account 6211.8	(\$1.97)	(\$2.04)	(\$2.47)	(\$1.78)
43 Digital Electronic Transfers - Account 6212.8	(\$0.44)	(\$0.45)	(\$0.55)	(\$0.40)
44 Electromechanical Transfers - Account 6215	(\$0.06)	(\$0.07)	(\$0.08)	(\$0.06)
45 Circuit Equipment Transfers - Account 6232.8	(\$1.41)	(\$1.46)	(\$1.77)	(\$1.28)
46 Underground Cable Transfers - Account 6422	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.00)
47 Property Taxes - Account 7240	\$15.14	\$15.68	\$19.05	\$13.72
48 Other Operating Taxes - Account 7240*	\$1.10	\$1.13	\$1.38	\$0.99
49 Amount Charged Constr. - Account 7340*	(\$3.28)	(\$3.40)	(\$4.12)	(\$2.97)
50 Official Company Services*	\$4.38	\$4.54	\$5.51	\$3.97
51 ANNUAL COST PER UNIT	\$158.80	\$163.53	\$198.88	\$143.20
52 MONTHLY COST PER UNIT	\$13.23	\$13.63	\$16.57	\$11.93
53 MONTHLY RATE PER UNIT	\$17.91	\$18.47	\$22.46	\$16.17
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	7.18	7.37	7.33	7.34
56 RATIO: Rate / Unit Cost	1.35	1.36	1.36	1.36

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

* NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts
See narrative for explanation.

APPENDIX H

Cost Workpapers

DC Power Installation Function

DC Power Installation Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #1 ANHM01 PARTITIONED	Rate Element Name #2 BKFD12 PARTITIONED	Rate Element Name #3 BRBN11 PARTITIONED	Rate Element Name #4 CMTN01 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$31.30	\$65.46	\$11.01	\$15.38
22 ADMIN and OTHER EXPENSE: List Expense	\$144.26	\$301.66	\$50.76	\$70.88
23 Sales - Account 6612	\$13.41	\$28.03	\$4.72	\$6.59
24 Product Advertising - Account 6613	\$0.10	\$0.20	\$0.03	\$0.05
25 Product Management - Account 6611	\$7.13	\$14.90	\$2.51	\$3.50
26 Customer Service - Account 6623	\$18.10	\$37.85	\$6.37	\$8.89
27 Operator Service - Account 6621	\$1.44	\$3.01	\$0.51	\$0.71
28 Number Service - Account 6622	\$7.98	\$16.69	\$2.81	\$3.92
29 Accounting - Account 6721	\$2.15	\$4.49	\$0.75	\$1.05
30 Human Resources - Account 6723	\$5.01	\$10.47	\$1.76	\$2.46
31 Motor Vehicle Exp - Account 6112	\$0.07	\$0.14	\$0.02	\$0.03
32 Land and Building Exp - Account 6121*	\$10.41	\$21.76	\$3.66	\$5.11
33 Gen Purpose Computer Exp - Account 612	\$2.46	\$5.13	\$0.86	\$1.21
34 Network Administration - Account 6532	\$5.34	\$11.16	\$1.88	\$2.62
35 Testing - Account 6533	\$1.42	\$2.97	\$0.50	\$0.70
36 Plant Operations Admin - Acct 6534	\$10.38	\$21.70	\$3.65	\$5.10
37 Engineering - Account 6535	\$24.21	\$50.63	\$8.52	\$11.90
38 External Relations - Account 6722	\$1.59	\$3.32	\$0.56	\$0.78
39 Information Management - Account 6724	\$14.87	\$31.10	\$5.23	\$7.31
40 Procurement - Account 6726	\$2.18	\$4.57	\$0.77	\$1.07
41 Other Gen Admin - Account 6728.5	\$0.97	\$2.04	\$0.34	\$0.48
42 Analog Electronic Transfers - Account 621	(\$2.20)	(\$4.60)	(\$0.77)	(\$1.08)
43 Digital Electronic Transfers - Account 6212	(\$0.49)	(\$1.03)	(\$0.17)	(\$0.24)
44 Electromechanical Transfers - Account 621	(\$0.07)	(\$0.15)	(\$0.02)	(\$0.03)
45 Circuit Equipment Transfers - Account 623	(\$1.58)	(\$3.30)	(\$0.56)	(\$0.78)
46 Underground Cable Transfers - Account 64	(\$0.01)	(\$0.01)	(\$0.00)	(\$0.00)
47 Property Taxes - Account 7240	\$16.95	\$35.44	\$5.96	\$8.33
48 Other Operating Taxes - Account 7240*	\$1.23	\$2.56	\$0.43	\$0.60
49 Amount Charged Constr. - Account 7340*	(\$3.67)	(\$7.67)	(\$1.29)	(\$1.80)
50 Official Company Services*	\$4.90	\$10.26	\$1.73	\$2.41
51 ANNUAL COST PER UNIT	\$175.56	\$367.12	\$61.77	\$86.26
52 MONTHLY COST PER UNIT	\$14.63	\$30.59	\$5.15	\$7.19
53 MONTHLY RATE PER UNIT	\$19.87	\$41.54	\$6.99	\$9.76
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	7.62	7.62	7.62	7.62
56 RATIO: Rate / Unit Cost	1.36	1.36	1.36	1.36

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts.
See narrative for explanation.

DC Power Installation Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #5 CNCR01 PARTITIONED	Rate Element Name #6 CNPk01 PARTITIONED	Rate Element Name #7 ELSG12 PARTITIONED	Rate Element Name #8 ELTR11 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$11.01	\$9.11	\$18.13	\$31.30
22 ADMIN and OTHER EXPENSE: List Expense	\$50.76	\$42.00	\$83.56	\$144.26
23 Sales - Account 6612	\$4.72	\$3.90	\$7.77	\$13.41
24 Product Advertising - Account 6613	\$0.03	\$0.03	\$0.06	\$0.10
25 Product Management - Account 6611	\$2.51	\$2.07	\$4.13	\$7.13
26 Customer Service - Account 6623	\$6.37	\$5.27	\$10.49	\$18.10
27 Operator Service - Account 6621	\$0.51	\$0.42	\$0.83	\$1.44
28 Number Service - Account 6622	\$2.81	\$2.32	\$4.62	\$7.98
29 Accounting - Account 6721	\$0.75	\$0.62	\$1.24	\$2.15
30 Human Resources - Account 6723	\$1.76	\$1.46	\$2.90	\$5.01
31 Motor Vehicle Exp - Account 6112	\$0.02	\$0.02	\$0.04	\$0.07
32 Land and Building Exp - Account 6121*	\$3.66	\$3.03	\$6.03	\$10.41
33 Gen Purpose Computer Exp - Account 612	\$0.86	\$0.71	\$1.42	\$2.46
34 Network Administration - Account 6532	\$1.88	\$1.55	\$3.09	\$5.34
35 Testing - Account 6533	\$0.50	\$0.41	\$0.82	\$1.42
36 Plant Operations Admin - Acct 6534	\$3.65	\$3.02	\$6.01	\$10.38
37 Engineering - Account 6535	\$8.52	\$7.05	\$14.03	\$24.21
38 External Relations - Account 6722	\$0.56	\$0.46	\$0.92	\$1.59
39 Information Management - Account 6724	\$5.23	\$4.33	\$8.61	\$14.87
40 Procurement - Account 6726	\$0.77	\$0.64	\$1.27	\$2.18
41 Other Gen Admin - Account 6728.5	\$0.34	\$0.28	\$0.56	\$0.97
42 Analog Electronic Transfers - Account 621*	(\$0.77)	(\$0.64)	(\$1.27)	(\$2.20)
43 Digital Electronic Transfers - Account 6212	(\$0.17)	(\$0.14)	(\$0.28)	(\$0.49)
44 Electromechanical Transfers - Account 621	(\$0.02)	(\$0.02)	(\$0.04)	(\$0.07)
45 Circuit Equipment Transfers - Account 623	(\$0.56)	(\$0.46)	(\$0.91)	(\$1.58)
46 Underground Cable Transfers - Account 64	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.01)
47 Property Taxes - Account 7240	\$5.96	\$4.93	\$9.82	\$16.95
48 Other Operating Taxes - Account 7240*	\$0.43	\$0.36	\$0.71	\$1.23
49 Amount Charged Constr. - Account 7340*	(\$1.29)	(\$1.07)	(\$2.13)	(\$3.67)
50 Official Company Services*	\$1.73	\$1.43	\$2.84	\$4.90
51 ANNUAL COST PER UNIT	\$61.77	\$51.11	\$101.69	\$175.56
52 MONTHLY COST PER UNIT	\$5.15	\$4.26	\$8.47	\$14.63
53 MONTHLY RATE PER UNIT	\$6.99	\$5.78	\$11.51	\$19.87
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	7.62	7.61	7.62	7.62
56 RATIO: Rate / Unit Cost	1.36	1.36	1.36	1.36

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts.
See narrative for explanation.

DC Power Installation Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #9 FROK11 PARTITIONED	Rate Element Name #10 FRSN01 PARTITIONED	Rate Element Name #11 GLDL11 PARTITIONED	Rate Element Name #12 GRDN01 PARTITIONED
1	INVESTMENT NOT APPLICABLE			
2	Contributed Capital is used to identify			
3	Maintenance and Administration			
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13	(State & Federal Income Taxes)	N/A	N/A	N/A
14	DEPRECIATION EXPENSE	N/A	N/A	N/A
15	COST OF MONEY (\$ Amount)	N/A	N/A	N/A
16	COST OF MONEY (Percentage)	N/A	N/A	N/A
17	FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00
18	STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$62.71	\$68.21	\$11.01
22	ADMIN and OTHER EXPENSE: List Expense	\$288.98	\$314.35	\$50.76
23	Sales - Account 6612	\$26.85	\$29.21	\$4.72
24	Product Advertising - Account 6613	\$0.19	\$0.21	\$0.03
25	Product Management - Account 6611	\$14.27	\$15.53	\$2.51
26	Customer Service - Account 6623	\$36.26	\$39.44	\$6.37
27	Operator Service - Account 6621	\$2.89	\$3.14	\$0.51
28	Number Service - Account 6622	\$15.99	\$17.39	\$2.81
29	Accounting - Account 6721	\$4.30	\$4.67	\$0.75
30	Human Resources - Account 6723	\$10.03	\$10.91	\$1.76
31	Motor Vehicle Exp - Account 6112	\$0.14	\$0.15	\$0.02
32	Land and Building Exp - Account 6121*	\$20.84	\$22.67	\$3.66
33	Gen Purpose Computer Exp - Account 612	\$4.92	\$5.35	\$0.86
34	Network Administration - Account 6532	\$10.70	\$11.63	\$1.88
35	Testing - Account 6533	\$2.85	\$3.10	\$0.50
36	Plant Operations Admin - Acct 6534	\$20.79	\$22.61	\$3.65
37	Engineering - Account 6535	\$48.51	\$52.76	\$8.52
38	External Relations - Account 6722	\$3.18	\$3.46	\$0.56
39	Information Management - Account 6724	\$29.79	\$32.40	\$5.23
40	Procurement - Account 6726	\$4.38	\$4.76	\$0.77
41	Other Gen Admin - Account 6728.5	\$1.95	\$2.12	\$0.34
42	Analog Electronic Transfers - Account 621	(\$4.41)	(\$4.79)	(\$0.77)
43	Digital Electronic Transfers - Account 6212	(\$0.98)	(\$1.07)	(\$0.17)
44	Electromechanical Transfers - Account 621	(\$0.14)	(\$0.15)	(\$0.02)
45	Circuit Equipment Transfers - Account 623	(\$3.16)	(\$3.44)	(\$0.56)
46	Underground Cable Transfers - Account 64	(\$0.01)	(\$0.01)	(\$0.00)
47	Property Taxes - Account 7240	\$33.95	\$36.93	\$5.96
48	Other Operating Taxes - Account 7240*	\$2.46	\$2.67	\$0.43
49	Amount Charged Constr. - Account 7340*	(\$7.35)	(\$8.00)	(\$1.29)
50	Official Company Services*	\$9.83	\$10.69	\$1.73
51	ANNUAL COST PER UNIT	\$351.69	\$382.56	\$61.77
52	MONTHLY COST PER UNIT	\$29.31	\$31.88	\$5.15
53	MONTHLY RATE PER UNIT	\$39.80	\$43.29	\$6.99
54	UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet
55	RATIO: Rate / Direct Cost	7.62	7.62	7.62
56	RATIO: Rate / Unit Cost	1.36	1.36	1.36

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

DC Power Installation Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #13 HYWR11 PARTITIONED	Rate Element Name #14 IRVN11 PARTITIONED	Rate Element Name #15 LSAN01-03 PARTITIONED	Rate Element Name #16 LSAN07 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$23.64	\$31.30	\$18.13	\$11.01
22 ADMIN and OTHER EXPENSE: List Expense	\$108.93	\$144.26	\$83.56	\$50.76
23 Sales - Account 6612	\$10.12	\$13.41	\$7.77	\$4.72
24 Product Advertising - Account 6613	\$0.07	\$0.10	\$0.06	\$0.03
25 Product Management - Account 6611	\$5.38	\$7.13	\$4.13	\$2.51
26 Customer Service - Account 6623	\$13.67	\$18.10	\$10.49	\$6.37
27 Operator Service - Account 6621	\$1.09	\$1.44	\$0.83	\$0.51
28 Number Service - Account 6622	\$6.03	\$7.98	\$4.62	\$2.81
29 Accounting - Account 6721	\$1.62	\$2.15	\$1.24	\$0.75
30 Human Resources - Account 6723	\$3.78	\$5.01	\$2.90	\$1.76
31 Motor Vehicle Exp - Account 6112	\$0.05	\$0.07	\$0.04	\$0.02
32 Land and Building Exp - Account 6121*	\$7.86	\$10.41	\$6.03	\$3.66
33 Gen Purpose Computer Exp - Account 612	\$1.85	\$2.46	\$1.42	\$0.86
34 Network Administration - Account 6532	\$4.03	\$5.34	\$3.09	\$1.88
35 Testing - Account 6533	\$1.07	\$1.42	\$0.82	\$0.50
36 Plant Operations Admin - Acct 6534	\$7.84	\$10.38	\$6.01	\$3.65
37 Engineering - Account 6535	\$18.28	\$24.21	\$14.03	\$8.52
38 External Relations - Account 6722	\$1.20	\$1.59	\$0.92	\$0.56
39 Information Management - Account 6724	\$11.23	\$14.87	\$8.61	\$5.23
40 Procurement - Account 6726	\$1.65	\$2.18	\$1.27	\$0.77
41 Other Gen Admin - Account 6728.5	\$0.74	\$0.97	\$0.56	\$0.34
42 Analog Electronic Transfers - Account 621	(\$1.66)	(\$2.20)	(\$1.27)	(\$0.77)
43 Digital Electronic Transfers - Account 6212	(\$0.37)	(\$0.49)	(\$0.28)	(\$0.17)
44 Electromechanical Transfers - Account 621	(\$0.05)	(\$0.07)	(\$0.04)	(\$0.02)
45 Circuit Equipment Transfers - Account 623	(\$1.19)	(\$1.58)	(\$0.91)	(\$0.56)
46 Underground Cable Transfers - Account 64	(\$0.00)	(\$0.01)	(\$0.00)	(\$0.00)
47 Property Taxes - Account 7240	\$12.80	\$16.95	\$9.82	\$5.96
48 Other Operating Taxes - Account 7240*	\$0.93	\$1.23	\$0.71	\$0.43
49 Amount Charged Constr. - Account 7340*	(\$2.77)	(\$3.67)	(\$2.13)	(\$1.29)
50 Official Company Services*	\$3.70	\$4.90	\$2.84	\$1.73
51 ANNUAL COST PER UNIT	\$132.57	\$175.56	\$101.69	\$61.77
52 MONTHLY COST PER UNIT	\$11.05	\$14.63	\$8.47	\$5.15
53 MONTHLY RATE PER UNIT	\$15.00	\$19.87	\$11.51	\$6.99
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	7.61	7.62	7.62	7.62
56 RATIO: Rate / Unit Cost	1.36	1.36	1.36	1.36

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts.
See narrative for explanation.

DC Power Installation Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #17 MTVW11 PARTITIONED	Rate Element Name #18 OKLD03 PARTITIONED	Rate Element Name #19 ORNG14 PARTITIONED	Rate Element Name #20 PLAL02 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$54.45	\$20.88	\$59.96	\$18.13
22 ADMIN and OTHER EXPENSE: List Expense	\$250.93	\$96.24	\$276.30	\$83.56
23 Sales - Account 6612	\$23.32	\$8.94	\$25.68	\$7.77
24 Product Advertising - Account 6613	\$0.17	\$0.06	\$0.19	\$0.06
25 Product Management - Account 6611	\$12.39	\$4.75	\$13.65	\$4.13
26 Customer Service - Account 6623	\$31.49	\$12.08	\$34.67	\$10.49
27 Operator Service - Account 6621	\$2.51	\$0.96	\$2.76	\$0.83
28 Number Service - Account 6622	\$13.88	\$5.32	\$15.28	\$4.62
29 Accounting - Account 6721	\$3.73	\$1.43	\$4.11	\$1.24
30 Human Resources - Account 6723	\$8.71	\$3.34	\$9.59	\$2.90
31 Motor Vehicle Exp - Account 6112	\$0.12	\$0.05	\$0.13	\$0.04
32 Land and Building Exp - Account 6121*	\$18.10	\$6.94	\$19.93	\$6.03
33 Gen Purpose Computer Exp - Account 612	\$4.27	\$1.64	\$4.70	\$1.42
34 Network Administration - Account 6532	\$0.29	\$3.56	\$10.23	\$3.09
35 Testing - Account 6533	\$2.47	\$0.95	\$2.72	\$0.82
36 Plant Operations Admin - Acct 6534	\$18.05	\$6.92	\$19.88	\$6.01
37 Engineering - Account 6535	\$42.12	\$16.15	\$46.38	\$14.03
38 External Relations - Account 6722	\$2.76	\$1.06	\$3.04	\$0.92
39 Information Management - Account 6724	\$25.87	\$9.92	\$28.48	\$8.61
40 Procurement - Account 6726	\$3.80	\$1.46	\$4.18	\$1.27
41 Other Gen Admin - Account 6728.5	\$1.69	\$0.65	\$1.87	\$0.56
42 Analog Electronic Transfers - Account 6211	(\$3.83)	(\$1.47)	(\$4.21)	(\$1.27)
43 Digital Electronic Transfers - Account 6212	(\$0.85)	(\$0.33)	(\$0.94)	(\$0.28)
44 Electromechanical Transfers - Account 621	(\$0.12)	(\$0.05)	(\$0.14)	(\$0.04)
45 Circuit Equipment Transfers - Account 623	(\$2.75)	(\$1.05)	(\$3.02)	(\$0.91)
46 Underground Cable Transfers - Account 64	(\$0.01)	(\$0.00)	(\$0.01)	(\$0.00)
47 Property Taxes - Account 7240	\$29.48	\$11.31	\$32.46	\$9.82
48 Other Operating Taxes - Account 7240*	\$2.13	\$0.82	\$2.35	\$0.71
49 Amount Charged Constr. - Account 7340*	(\$6.38)	(\$2.45)	(\$7.03)	(\$2.13)
50 Official Company Services*	\$8.53	\$3.27	\$9.39	\$2.84
51 ANNUAL COST PER UNIT	\$305.38	\$117.12	\$336.26	\$101.69
52 MONTHLY COST PER UNIT	\$25.45	\$9.76	\$28.02	\$8.47
53 MONTHLY RATE PER UNIT	\$34.56	\$13.25	\$38.05	\$11.51
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	7.62	7.61	7.62	7.62
56 RATIO: Rate / Unit Cost	1.36	1.36	1.36	1.36

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts.
See narrative for explanation.

DC Power Installation Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #21 PLAL12 PARTITIONED	Rate Element Name #22 PLTN13 PARTITIONED	Rate Element Name #23 PSDN11 PARTITIONED	Rate Element Name #24 RILT11 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$22.26	\$22.26	\$11.01	\$54.45
22 ADMIN and OTHER EXPENSE: List Expense	\$102.59	\$102.59	\$50.76	\$250.93
23 Sales - Account 6612	\$9.53	\$9.53	\$4.72	\$23.32
24 Product Advertising - Account 6613	\$0.07	\$0.07	\$0.03	\$0.17
25 Product Management - Account 6611	\$5.07	\$5.07	\$2.51	\$12.39
26 Customer Service - Account 6623	\$12.87	\$12.87	\$6.37	\$31.49
27 Operator Service - Account 6621	\$1.02	\$1.02	\$0.51	\$2.51
28 Number Service - Account 6622	\$5.68	\$5.68	\$2.81	\$13.88
29 Accounting - Account 6721	\$1.53	\$1.53	\$0.75	\$3.73
30 Human Resources - Account 6723	\$3.56	\$3.56	\$1.76	\$8.71
31 Motor Vehicle Exp - Account 6112	\$0.05	\$0.05	\$0.02	\$0.12
32 Land and Building Exp - Account 6121*	\$7.40	\$7.40	\$3.66	\$18.10
33 Gen Purpose Computer Exp - Account 612	\$1.75	\$1.75	\$0.86	\$4.27
34 Network Administration - Account 6532	\$3.80	\$3.80	\$1.88	\$9.29
35 Testing - Account 6533	\$1.01	\$1.01	\$0.50	\$2.47
36 Plant Operations Admin - Acct 6534	\$7.38	\$7.38	\$3.65	\$18.05
37 Engineering - Account 6535	\$17.22	\$17.22	\$8.52	\$42.12
38 External Relations - Account 6722	\$1.13	\$1.13	\$0.56	\$2.76
39 Information Management - Account 6724	\$10.57	\$10.57	\$5.23	\$25.87
40 Procurement - Account 6726	\$1.55	\$1.55	\$0.77	\$3.80
41 Other Gen Admin - Account 6728.5	\$0.69	\$0.69	\$0.34	\$1.69
42 Analog Electronic Transfers - Account 6211	(\$1.56)	(\$1.56)	(\$0.77)	(\$3.83)
43 Digital Electronic Transfers - Account 6212	(\$0.35)	(\$0.35)	(\$0.17)	(\$0.85)
44 Electromechanical Transfers - Account 621	(\$0.05)	(\$0.05)	(\$0.02)	(\$0.12)
45 Circuit Equipment Transfers - Account 623	(\$1.12)	(\$1.12)	(\$0.56)	(\$2.75)
46 Underground Cable Transfers - Account 64	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.01)
47 Property Taxes - Account 7240	\$12.05	\$12.05	\$5.96	\$29.48
48 Other Operating Taxes - Account 7240*	\$0.87	\$0.87	\$0.43	\$2.13
49 Amount Charged Constr. - Account 7340*	(\$2.61)	(\$2.61)	(\$1.29)	(\$6.38)
50 Official Company Services*	\$3.49	\$3.49	\$1.73	\$8.53
51 ANNUAL COST PER UNIT	\$124.85	\$124.85	\$61.77	\$305.38
52 MONTHLY COST PER UNIT	\$10.40	\$10.40	\$5.15	\$25.45
53 MONTHLY RATE PER UNIT	\$14.13	\$14.13	\$6.99	\$34.56
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	7.62	7.62	7.62	7.62
56 RATIO: Rate / Unit Cost	1.36	1.36	1.36	1.36

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

DC Power Installation Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #25 SCRM01 PARTITIONED	Rate Element Name #26 SCRM02 PARTITIONED	Rate Element Name #27 SCRM03 PARTITIONED	Rate Element Name #28 SCRM11 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$16.76	\$57.20	\$53.08	\$55.83
22 ADMIN and OTHER EXPENSE: List Expense	\$77.22	\$263.61	\$244.59	\$257.27
23 Sales - Account 6612	\$7.18	\$24.50	\$22.73	\$23.91
24 Product Advertising - Account 6613	\$0.05	\$0.18	\$0.16	\$0.17
25 Product Management - Account 6611	\$3.81	\$13.02	\$12.08	\$12.71
26 Customer Service - Account 6623	\$9.69	\$33.08	\$30.69	\$32.28
27 Operator Service - Account 6621	\$0.77	\$2.63	\$2.44	\$2.57
28 Number Service - Account 6622	\$4.27	\$14.58	\$13.53	\$14.23
29 Accounting - Account 6721	\$1.15	\$3.92	\$3.64	\$3.83
30 Human Resources - Account 6723	\$2.68	\$9.15	\$8.49	\$8.93
31 Motor Vehicle Exp - Account 6112	\$0.04	\$0.12	\$0.11	\$0.12
32 Land and Building Exp - Account 6121*	\$5.57	\$19.01	\$17.64	\$18.56
33 Gen Purpose Computer Exp - Account 612	\$1.31	\$4.49	\$4.16	\$4.38
34 Network Administration - Account 6532	\$2.86	\$9.76	\$9.05	\$9.52
35 Testing - Account 6533	\$0.76	\$2.60	\$2.41	\$2.53
36 Plant Operations Admin - Acct 6534	\$5.56	\$18.96	\$17.60	\$18.51
37 Engineering - Account 6535	\$12.96	\$44.25	\$41.05	\$43.18
38 External Relations - Account 6722	\$0.85	\$2.90	\$2.69	\$2.83
39 Information Management - Account 6724	\$7.96	\$27.17	\$25.21	\$26.52
40 Procurement - Account 6726	\$1.17	\$3.99	\$3.70	\$3.90
41 Other Gen Admin - Account 6728.5	\$0.52	\$1.78	\$1.65	\$1.74
42 Analog Electronic Transfers - Account 621	(\$1.18)	(\$4.02)	(\$3.73)	(\$3.92)
43 Digital Electronic Transfers - Account 6212	(\$0.26)	(\$0.90)	(\$0.83)	(\$0.87)
44 Electromechanical Transfers - Account 621	(\$0.04)	(\$0.13)	(\$0.12)	(\$0.13)
45 Circuit Equipment Transfers - Account 623	(\$0.84)	(\$2.88)	(\$2.68)	(\$2.81)
46 Underground Cable Transfers - Account 64	(\$0.00)	(\$0.01)	(\$0.01)	(\$0.01)
47 Property Taxes - Account 7240	\$9.07	\$30.97	\$28.73	\$30.22
48 Other Operating Taxes - Account 7240*	\$0.66	\$2.24	\$2.08	\$2.19
49 Amount Charged Constr. - Account 7340*	(\$1.96)	(\$6.71)	(\$6.22)	(\$6.54)
50 Official Company Services*	\$2.63	\$8.96	\$8.32	\$8.75
51 ANNUAL COST PER UNIT	\$93.98	\$320.81	\$297.67	\$313.10
52 MONTHLY COST PER UNIT	\$7.83	\$26.73	\$24.81	\$26.09
53 MONTHLY RATE PER UNIT	\$10.63	\$36.30	\$33.68	\$35.43
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	7.61	7.62	7.61	7.62
56 RATIO: Rate / Unit Cost	1.36	1.36	1.36	1.36

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts.
See narrative for explanation.

DC Power Installation Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #29 SHOK01-04 PARTITIONED	Rate Element Name #30 SLNS01 PARTITIONED	Rate Element Name #31 SNAN01 PARTITIONED	Rate Element Name #32 SNAN11 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$16.76	\$18.13	\$29.93	\$29.93
22 ADMIN and OTHER EXPENSE: List Expense	\$77.22	\$83.56	\$137.92	\$137.92
23 Sales - Account 6612	\$7.18	\$7.77	\$12.82	\$12.82
24 Product Advertising - Account 6613	\$0.05	\$0.06	\$0.09	\$0.09
25 Product Management - Account 6611	\$3.81	\$4.13	\$6.81	\$6.81
26 Customer Service - Account 6623	\$9.69	\$10.49	\$17.31	\$17.31
27 Operator Service - Account 6621	\$0.77	\$0.83	\$1.38	\$1.38
28 Number Service - Account 6622	\$4.27	\$4.62	\$7.63	\$7.63
29 Accounting - Account 6721	\$1.15	\$1.24	\$2.05	\$2.05
30 Human Resources - Account 6723	\$2.68	\$2.90	\$4.79	\$4.79
31 Motor Vehicle Exp - Account 6112	\$0.04	\$0.04	\$0.06	\$0.06
32 Land and Building Exp - Account 6121*	\$5.57	\$6.03	\$9.95	\$9.95
33 Gen Purpose Computer Exp - Account 612	\$1.31	\$1.42	\$2.35	\$2.35
34 Network Administration - Account 6532	\$2.86	\$3.09	\$5.10	\$5.10
35 Testing - Account 6533	\$0.76	\$0.82	\$1.36	\$1.36
36 Plant Operations Admin - Acct 6534	\$5.56	\$6.01	\$9.92	\$9.92
37 Engineering - Account 6535	\$12.96	\$14.03	\$23.15	\$23.15
38 External Relations - Account 6722	\$0.85	\$0.92	\$1.52	\$1.52
39 Information Management - Account 6724	\$7.96	\$8.61	\$14.22	\$14.22
40 Procurement - Account 6726	\$1.17	\$1.27	\$2.09	\$2.09
41 Other Gen Admin - Account 6728.5	\$0.52	\$0.56	\$0.93	\$0.93
42 Analog Electronic Transfers - Account 621	(\$1.18)	(\$1.27)	(\$2.10)	(\$2.10)
43 Digital Electronic Transfers - Account 6212	(\$0.26)	(\$0.28)	(\$0.47)	(\$0.47)
44 Electromechanical Transfers - Account 621	(\$0.04)	(\$0.04)	(\$0.07)	(\$0.07)
45 Circuit Equipment Transfers - Account 623	(\$0.84)	(\$0.91)	(\$1.51)	(\$1.51)
46 Underground Cable Transfers - Account 64	(\$0.00)	(\$0.00)	(\$0.01)	(\$0.01)
47 Property Taxes - Account 7240	\$9.07	\$9.82	\$16.20	\$16.20
48 Other Operating Taxes - Account 7240*	\$0.66	\$0.71	\$1.17	\$1.17
49 Amount Charged Constr. - Account 7340*	(\$1.96)	(\$2.13)	(\$3.51)	(\$3.51)
50 Official Company Services*	\$2.63	\$2.84	\$4.69	\$4.69
51 ANNUAL COST PER UNIT	\$93.98	\$101.69	\$167.85	\$167.85
52 MONTHLY COST PER UNIT	\$7.83	\$8.47	\$13.99	\$13.99
53 MONTHLY RATE PER UNIT	\$10.63	\$11.51	\$18.99	\$18.99
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	7.61	7.62	7.61	7.61
56 RATIO: Rate / Unit Cost	1.36	1.36	1.36	1.36

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts.
See narrative for explanation.

DC Power Installation Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #33 SNDG01 PARTITIONED	Rate Element Name #34 SNDG02 PARTITIONED	Rate Element Name #35 SNDG03 PARTITIONED	Rate Element Name #36 SNDG15 PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$27.18	\$11.01	\$51.70	\$18.13
22 ADMIN and OTHER EXPENSE: List Expense	\$125.24	\$50.76	\$238.25	\$83.56
23 Sales - Account 6612	\$11.64	\$4.72	\$22.14	\$7.77
24 Product Advertising - Account 6613	\$0.08	\$0.03	\$0.16	\$0.06
25 Product Management - Account 6611	\$6.19	\$2.51	\$11.77	\$4.13
26 Customer Service - Account 6623	\$15.72	\$6.37	\$29.90	\$10.49
27 Operator Service - Account 6621	\$1.25	\$0.51	\$2.38	\$0.83
28 Number Service - Account 6622	\$6.93	\$2.81	\$13.18	\$4.62
29 Accounting - Account 6721	\$1.86	\$0.75	\$3.54	\$1.24
30 Human Resources - Account 6723	\$4.35	\$1.76	\$8.27	\$2.90
31 Motor Vehicle Exp - Account 6112	\$0.06	\$0.02	\$0.11	\$0.04
32 Land and Building Exp - Account 6121*	\$9.03	\$3.66	\$17.18	\$6.03
33 Gen Purpose Computer Exp - Account 612	\$2.13	\$0.86	\$4.06	\$1.42
34 Network Administration - Account 6532	\$4.64	\$1.88	\$8.82	\$3.09
35 Testing - Account 6533	\$1.23	\$0.50	\$2.35	\$0.82
36 Plant Operations Admin - Acct 6534	\$9.01	\$3.65	\$17.14	\$6.01
37 Engineering - Account 6535	\$21.02	\$8.52	\$39.99	\$14.03
38 External Relations - Account 6722	\$1.38	\$0.56	\$2.62	\$0.92
39 Information Management - Account 6724	\$12.91	\$5.23	\$24.56	\$8.61
40 Procurement - Account 6726	\$1.90	\$0.77	\$3.61	\$1.27
41 Other Gen Admin - Account 6728.5	\$0.85	\$0.34	\$1.61	\$0.56
42 Analog Electronic Transfers - Account 621	(\$1.91)	(\$0.77)	(\$3.63)	(\$1.27)
43 Digital Electronic Transfers - Account 6212	(\$0.43)	(\$0.17)	(\$0.81)	(\$0.28)
44 Electromechanical Transfers - Account 621	(\$0.06)	(\$0.02)	(\$0.12)	(\$0.04)
45 Circuit Equipment Transfers - Account 623	(\$1.37)	(\$0.56)	(\$2.61)	(\$0.91)
46 Underground Cable Transfers - Account 64	(\$0.01)	(\$0.00)	(\$0.01)	(\$0.00)
47 Property Taxes - Account 7240	\$14.71	\$5.96	\$27.99	\$9.82
48 Other Operating Taxes - Account 7240*	\$1.06	\$0.43	\$2.03	\$0.71
49 Amount Charged Constr. - Account 7340*	(\$3.19)	(\$1.29)	(\$6.06)	(\$2.13)
50 Official Company Services*	\$4.26	\$1.73	\$8.10	\$2.84
51 ANNUAL COST PER UNIT	\$152.42	\$61.77	\$289.95	\$101.69
52 MONTHLY COST PER UNIT	\$12.70	\$5.15	\$24.16	\$8.47
53 MONTHLY RATE PER UNIT	\$17.25	\$6.99	\$32.81	\$11.51
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	7.62	7.62	7.62	7.62
56 RATIO: Rate / Unit Cost	1.36	1.36	1.36	1.36

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

DC Power Installation Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #37	Rate Element Name #38	Rate Element Name #39	Rate Element Name #40
	PARTITIONED	PARTITIONED	PARTITIONED	PARTITIONED
1 INVESTMENT NOT APPLICABLE				
2 Contributed Capital is used to identify				
3 Maintenance and Administration				
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13 (State & Federal Income Taxes)	N/A	N/A	N/A	N/A
14 DEPRECIATION EXPENSE	N/A	N/A	N/A	N/A
15 COST OF MONEY (\$ Amount)	N/A	N/A	N/A	N/A
16 COST OF MONEY (Percentage)	N/A	N/A	N/A	N/A
17 FEDERAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00	\$0.00
19 OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20 List: Property Tax	See Admin	See Admin	See Admin	See Admin
21 MAINTENANCE EXPENSE	\$30.62	\$51.70	\$29.93	\$15.14
22 ADMIN and OTHER EXPENSE: List Expense	\$141.09	\$238.25	\$137.92	\$69.79
23 Sales - Account 6612	\$13.11	\$22.14	\$12.82	\$6.49
24 Product Advertising - Account 6613	\$0.09	\$0.16	\$0.09	\$0.05
25 Product Management - Account 6611	\$6.97	\$11.77	\$6.81	\$3.45
26 Customer Service - Account 6623	\$17.70	\$29.90	\$17.31	\$8.76
27 Operator Service - Account 6621	\$1.41	\$2.38	\$1.38	\$0.70
28 Number Service - Account 6622	\$7.81	\$13.18	\$7.63	\$3.86
29 Accounting - Account 6721	\$2.10	\$3.54	\$2.05	\$1.04
30 Human Resources - Account 6723	\$4.90	\$8.27	\$4.79	\$2.42
31 Motor Vehicle Exp - Account 6112	\$0.07	\$0.11	\$0.06	\$0.03
32 Land and Building Exp - Account 6121*	\$10.18	\$17.18	\$9.95	\$5.03
33 Gen Purpose Computer Exp - Account 612	\$2.40	\$4.06	\$2.35	\$1.19
34 Network Administration - Account 6532	\$5.22	\$8.82	\$5.10	\$2.58
35 Testing - Account 6533	\$1.39	\$2.35	\$1.36	\$0.69
36 Plant Operations Admin - Acct 6534	\$10.15	\$17.14	\$9.92	\$5.02
37 Engineering - Account 6535	\$23.68	\$39.99	\$23.15	\$11.71
38 External Relations - Account 6722	\$1.55	\$2.62	\$1.52	\$0.77
39 Information Management - Account 6724	\$14.54	\$24.56	\$14.22	\$7.19
40 Procurement - Account 6726	\$2.14	\$3.61	\$2.09	\$1.06
41 Other Gen Admin - Account 6728.5	\$0.95	\$1.61	\$0.93	\$0.47
42 Analog Electronic Transfers - Account 621	(\$2.15)	(\$3.63)	(\$2.10)	(\$1.06)
43 Digital Electronic Transfers - Account 6212	(\$0.48)	(\$0.81)	(\$0.47)	(\$0.24)
44 Electromechanical Transfers - Account 621	(\$0.07)	(\$0.12)	(\$0.07)	(\$0.03)
45 Circuit Equipment Transfers - Account 623	(\$1.54)	(\$2.61)	(\$1.51)	(\$0.76)
46 Underground Cable Transfers - Account 64	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.00)
47 Property Taxes - Account 7240	\$16.58	\$27.99	\$16.20	\$8.20
48 Other Operating Taxes - Account 7240*	\$1.20	\$2.03	\$1.17	\$0.59
49 Amount Charged Constr. - Account 7340*	(\$3.59)	(\$6.06)	(\$3.51)	(\$1.78)
50 Official Company Services*	\$4.80	\$8.10	\$4.69	\$2.37
51 ANNUAL COST PER UNIT	\$171.71	\$289.95	\$167.85	\$84.93
52 MONTHLY COST PER UNIT	\$14.31	\$24.16	\$13.99	\$7.08
53 MONTHLY RATE PER UNIT	\$19.43	\$32.81	\$18.99	\$9.61
54 UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet	100 Square Feet
55 RATIO: Rate / Direct Cost	7.61	7.62	7.61	7.62
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